Avista Corp.

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Spokane, Washington 99220-3727

Tuluphone 509-489-0500

David J. Meyer Senior Vice President & General Counsel 0560 EVISTA Corp.

August 12, 2002

## **VIA FACSIMILE AND FEDERAL EXPRESS**

Mr. Jonathan G. Katz Secretary Securities and Exchange Commission 450 Fifth Street, N.W. Washington, D.C. 20549 OFFICE OF THE SECRETARY

AUG 1 2 2002

Dear Mr. Katz:

Pursuant to the Order of the Securities and Exchange Commission requiring sworn statements pursuant to Section 21(a) of the Securities Exchange Act of 1934 (File No. 4-460), enclosed please find the sworn statements of Gary G. Ely, Chairman of the Board, President and Chief Executive Officer, and Jon E. Eliassen, Scnior Vice President and Chief Financial Officer, of Avista Corporation.

Sincerely,

David J. Meyer
Senior Vice President

and General Counsel

0560

## STATEMENT UNDER OATH OF PRINCIPAL FINANCIAL OFFICER REGARDING FACTS AND CIRCUMSTANCES RELATING TO EXCHANGE **ACT FILINGS**

## I, Jon E. Eliassen, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of Avista Corporation, and, except as corrected or supplemented in a subsequent covered report:
  - no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
  - no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
- (2) I have reviewed the contents of this statement with the Audit Committee of the Board of Directors of Avista Corporation.
- (3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
  - the Annual Report on Form 10-K for the fiscal year ended December 31, 2001 of Avista Corporation;
  - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Avista Corporation filed with the Commission subsequent to the filing of the Form 10-K identified above; and

my amendments to any of the foregoing.

Jon E. Eliassen

Senior Vice President

and Chief Financial Officer

August 12, 2002

RECEIVED OFFICE OF THE SECRETARY

AUG 1 2 2002

Subscribed and sworn to before me this 12th day of August, 2002.

My Commission Expires 2/3/05